

# **EXHIBIT B**



# The Uniform CPA Examination Conduct and Non-Disclosure Agreement

PLEASE READ THIS UNIFORM CPA EXAMINATION CONDUCT AND NONDISCLOSURE AGREEMENT ("AGREEMENT") CAREFULLY AND IN ITS ENTIRETY. THIS IS LEGAL DOCUMENT THAT EXPLAINS YOUR RIGHTS AND OBLIGATIONS RELATED TO THE UNIFORM CPA EXAMINATION AND ITS CONTENT. BY CLICKING ON THE "I ACCEPT" BUTTON BELOW, YOU ACKNOWLEDGE THAT YOU AGREE TO THE TERMS OF THIS AGREEMENT AS OF TODAY'S DATE. IF YOU INDICATE THAT YOU DO NOT AGREE TO THE TERMS OF THIS AGREEMENT, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION.

This Agreement is between you ("You" or "Your") and the American Institute of Certified Public Accountants ("AICPA") and sets forth the terms and conditions of Your use and disclosure of Uniform CPA Examination ("Uniform CPA Exam" or "Exam") materials and content, including but not limited to its questions, problems, and suggested answers. In consideration for being permitted to take the Uniform CPA Exam, You acknowledge that You understand, affirm, and agree as follows:

1. The purpose of the Uniform CPA Exam is to protect the public by regulating the admission of those deemed qualified as CPAs and assuring that each applicant is tested for minimum professional competence.
2. Keeping the questions, problems, and suggested answers of the Uniform CPA Exam (collectively referred to below as "Exam Content") confidential helps maintain the validity, security, and integrity of the Uniform CPA Exam and ensure that only qualified candidates are licensed as CPAs. "Exam Content" does not include previously used questions that have been released to the public by AICPA.
3. Exam Content is the exclusive, confidential, and proprietary property of the AICPA, and is protected from unauthorized disclosure and use by the terms of this Agreement and by federal, state, and international intellectual property laws, including but not limited to copyright and trade secret laws.
4. Exam Content contains trade secrets and confidential information owned by the AICPA. Access to and use of such trade secrets and confidential information is strictly limited and controlled by the AICPA. Exam Content may not be captured digitally, copied, including by memorization, distributed, or otherwise disclosed, and may not be used in any way not expressly authorized by the AICPA.
5. You must at all times maintain the secrecy and confidentiality of the Exam Content and will not engage in any misconduct that could compromise the secrecy, confidentiality, integrity, or security of the Uniform CPA Exam or the Exam Content, including but not limited to the irregular behavior listed in paragraph 6 below.

6. You hereby certify that You (a) have not in the past, and (b) will not in the future, engage in any of the following misconduct referred to herein as “irregular behavior”:
- Cheating by any means on any part of the Uniform CPA Exam;
  - Copying, photographing, recording, or reproducing Exam Content by any means, including but not limited to reconstruction through memorization;
  - Sharing, posting, displaying, publishing, distributing, transmitting, or otherwise disclosing Exam Content in any way, including but not limited to dissemination via the Internet or social media;
  - Seeking, soliciting, accepting, obtaining, or providing unauthorized access to any Exam Content before, during, or after taking any part of the Uniform CPA Exam;
- or
- Communicating about Exam Content, including but not limited to in-person, online, or via text, chat, instant or direct messaging, or email with anyone, at any time before, during, or after taking the Uniform CPA Exam.
7. You will promptly report to the AICPA any of the foregoing irregular behavior that You know of, or of which You become aware, including but not limited to any disclosure of, or solicitation requesting disclosure of, Exam Content by applicants, examinees, potential applicants, or others, regardless of when or how You become or became aware of such irregular behavior.
8. You will not, and will not attempt to, engage in any unauthorized communication during testing.
9. You will not, and will not attempt to, refer to any unauthorized material or use any unauthorized equipment during testing.
10. You will not remove or attempt to remove any Exam Content or other Uniform CPA Exam materials, notes, or any other items from the exam setting during the administration of the Exam.
11. By clicking “I ACCEPT” below, You acknowledge and agree that You have read and shall comply at all times with all testing policies and procedures, including the terms and conditions set forth in the “Candidate Bulletin” that is effective on the date You click “I ACCEPT” and which is available at Candidate Bulletin, as well as any posted updates to the Candidate Bulletin.

You acknowledge and agree that if You violate any of the terms of this Agreement, You are violating the legal rights of, and causing irreparable harm to, the AICPA, for which monetary remedies would be inadequate; and that the AICPA may use every legal means available to prevent the infringement, misappropriation, unauthorized disclosure, or other misuse of the Uniform CPA Exam and any Exam Content, including by bringing a lawsuit against You and obtaining a restraining order or an immediate injunction. The AICPA expressly reserves all legal and equitable remedies arising out of a breach of this Agreement and/or the infringement of any of the AICPA's intellectual property rights.

You understand, acknowledge, and agree that a determination that You cheated on the Exam may result in Your Exam score being canceled or invalidated and may result in additional penalties. You further acknowledge and agree that Your failure to comply with this Agreement, including but not limited to Your obligation to maintain the confidentiality of the Exam Content may result in civil or criminal penalties against You.

You understand, acknowledge, and agree that, in the event AICPA has reason to believe Your Exam scores may not be valid as the result of cheating, fraudulent activity, or other irregular behavior, or in the event that Your conduct violates the rules established by AICPA or its designee for the Exam, the AICPA may recommend that the State Board invalidate or cancel Your Exam scores or revoke Your license, if it has been issued.

In the event that You are not permitted to sit for the Exam or are expelled from the testing facility, or the AICPA recommends that the State Board invalidate or cancel Your Exam scores or revoke Your license, if it has been issued, for violating the terms of this Agreement, You acknowledge and agree that Your sole recourse will be to retake the affected Exam section or sections, if permitted. Any requirement that You pay additional testing fees or the granting of any refund of any Exam fee payment will be determined by the AICPA, the National Association of State Boards of Accountancy ("NASBA"), the State Board of Accountancy through which You applied for the Exam or licensure, as the case may be, and Prometric, Inc.

You understand that breaks are only allowed between testlets. You understand that You will be asked and are required to complete any open testlet before leaving the testing room for a break.

You understand and agree that liability for test administration activities, including but not limited to the adequacy or the accuracy of test materials, including Exam Content, and equipment, and the accuracy of scoring and score reporting, will be limited to score correction or test retake at no additional fee. You waive any and all rights to other claims.

Neither this Agreement nor any right granted hereunder shall be assignable or otherwise transferable by You. This Agreement shall be governed by and construed in accordance with the laws of the United States of America and of the State through which You applied for the Exam or licensure, as the case may be, without giving effect to that State's choice of law rules. You hereby expressly consent to the personal and exclusive jurisdiction and venue of the State and federal courts located in the capital city of the State through which You applied for the Exam or licensure, as the case may be.

You understand and agree that in the event that any provision of this Agreement is held by a court of competent jurisdiction to be void, voidable, unlawful or for any reason unenforceable, in whole or in part, such provision will be deemed and construed to extend only to the maximum permitted by law so as to effectuate the intent of this Agreement, and the remainder of this Agreement will continue in full force and effect and be enforceable according to its terms.

In the Event of a conflict between this Agreement and the Candidate Bulletin, the Informed Consent agreement (if You are a party to that agreement), the Policy Statement and Confidentiality Agreement, or any other agreement between You and the AICPA related to the AICPA's intellectual property rights in the Uniform CPA Exam, this Agreement will control.

**I ACCEPT**

**I DO NOT AGREE**